



# SCHEDULE A-5 -- REMC SCHEDULE

State Form 47338 (R2 / 1-03)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Name of taxpayer

1. Utility Plant and Property in Service		1
2. Non-Utility Property		2
3. Plant Held For Future Use		3
4. Subtotal (Sum of Lines 1, 2 and 3) Less: Locally Assessed Real Property Included In: (Do not include R/O/W, easements or towers)		4
5. Utility Plant and Property in Service		5
6. Non-Utility Property		6
7. Plant Held For Future Use		7
8. Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6 and 7)		8
9. TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Property) (Line 4 less Line 8)		9
10. Intangibles (see instructions)		10
11. TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Line 9 less Line 10)		11
<b>LESS:</b>		
12. Locally Assessed Personal Property (at cost) (Total Schedule G, Column A)		12
13. Less Leased Locally Assessed Personal Property Included in Line 12 but not Included in Line 1		13
14. TOTAL COST OF LOCALLY ASSESSED PERSONAL PROPERTY - OWNED (Line 12 less Line 13)		14
15. TOTAL ADJUSTED COST OF PROPERTY IN SERVICE EXCLUDING LOCALLY ASSESSED PERSONAL PROPERTY (Line 11 minus Line 14)		15
<b>DEPRECIATION AND CREDIT FOR GROSS ADDITIONS</b>		
16. Accumulated Depreciation		16
17. Additional Depreciation in Lieu of Federal Tax Depreciation (see computation below)		17
18. Less: Accumulated Depreciation Applicable to Locally Assessed Real Property		18
19. Accumulated Depreciation Applicable to Locally Assessed Personal Property		19
20. Subtotal - Depreciation (Sum of Lines 16 and 17, less Lines 18 and 19)		20
21. Credit for Gross Additions (Schedule A-1)		21
22. Total Depreciation and Gross Additions Credit (Line 20 plus Line 21)		22
23. TENTATIVE VALUE OF PROPERTY IN SERVICE (Line 15 minus Line 22)		23
24. Minimum Value of Property in Service [Thirty Percent (30%) of Line 15]		24
25. NET VALUE OF PLANT AND PROPERTY IN SERVICE (Greater of Line 23 or Line 24)		25
<b>ADDITIONS: (Report at True Tax Value from Appropriate Schedule)</b>		
26. Construction in Process (Schedule A-1)		26
27. Other _____ (attach explanation)		27
28. TOTAL VALUE OF REMC DISTRIBUTABLE PROPERTY (Line 25 plus Lines 26 and 27, if applicable) (Carry result to Line 41 of Schedule A)		28

## Computation of Additional Depreciation in Lieu of Federal Tax Depreciation

A. Utility Plant in Service (From Line 1, Above)	A
B. Less: Locally Assessed Real Property (From Line 5, Above) (do not adj. for depr.)	B
C. Net Cost of Utility Plant in Service (Other Than Real Property) (Line A minus Line B)	C
D. Additional Depreciation in Lieu of Federal Tax Depreciation (Multiply Line C by 10%) (Carry Amount on Line D to Line 16, above)	D